Sales and Use Tax (Food Service License)

Does a food establishment need to file for a separate sales tax license and food service license for a single or special multiple event?

If a Colorado food service establishment is participating in an a single or multiple special event in Colorado but already has a state sales tax license and food service license, they would have to file for a special events sales tax license if they are conducting business under their regular business name, however, no state fee is due. If a business or individual selling food for immediate consumption at a special event or multiple event does not have a state sales tax license, that business or individual would have apply for a special event license and pay the applicable fee.

A food service establishment with a food service license planning to sell food outside of the county in which their business is established would have to contact the county in which the food is going to be sold as to whether they must obtain additional licensing since county requirements can vary.

If a food service establishment is coming from out-of-state for a special event they must obtain a state single or multiple special event license. However, the seller should check with the individual county(ies) they plan to sell in to determine what are the county food service license requirements.

Single Event License. Single/Multiple event licenses are applied for when an individual, business, vendor or organization plans to conduct or participate in an event where they plan to sell other than their regular business location. This licenses is applied for on form DR 0589 Vendor Special Event License Application for Single or Multiple Events